Previous references.

File No.

Ex J 10 of 02-03

1904

(Sep. Rev.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 4

PART B FOR August

SUBJECT.

Crediting the fines & confiscations under the Customs Excise Regulations to the head — "Excise Miscellaneous"

P. 10

OFFICE OF THE DEWAN OF MYSORE,
(REVENUE AND GENERAL DEPARTMENTS).

Ext 10-07

(Full Office Note.)

‡ 1. No. and date of latest letter or paper.
2. Catch words to show nature of subject.
3. Subject to be in red and body of note in black ink.

‡ **Subject.** Excise Commissioners letter no 2152-96 dated 24th-29th October 02 ~~re~~ recommending ~~the~~ crediting in the Accounts ~~the~~ of the ~~re the receipt of~~ fines imposed & confiscations ordered by Magistrates under the provisions of the Excise Regn, to the Excise revenue under "Excise Miscellaneous" in accordance with Section 3 clause (1) of the said Regn.

* 1. Statement of case in narrative form in regular sequence of subject matter or date.
2. Opinions to be stated only as supported by precedents, or general rules which should always be quoted.
3. Serial numbers in file, &c., to be always stated.
4. Dates of important documents referred should be given.
5. Write on both sides, leaving the same side as margin.

* **Note.** The Government advocate who was consulted by the Excise Commr on the above subject, is of opinion that the fine imposed under the Excise Regulation is of a different nature from that imposed under any other Regn or Code and that fine is levied under the Excise Regn with the object of preventing any loss in the Excise revenue & as such it should have been in the Consideration of the Legislature to include it in the Excise revenue ~~to~~ as to make good the loss sustained by the breach of any of the provisions of the Excise Regn. ~~by the Excise to be paid in it~~

~~[illegible]~~. The Crime Comm. is accordingly requested in the letter under reference that instructions be issued to all Criminal Courts to credit all fines imposed & Confiscations ordered in Crime Cases ~~be credited~~ to the head "Crime Miscellaneous". ~~For reasons stated by the Court.~~ Accordingly there will be no necessity for payment/any Compensation to any private individual in such Cases. All that will have to be paid is only rewards to informers & other persons who have Contributed to the detection of Crime effected under the rules recently issued, for which necessary permission is made in the Crime Budget under "~~Secret Service Reward~~".

A draft is submitted for official orders.

true
31/8/[illegible]

~~Submitted to Secretary~~

It is not known why this question has arisen considering that Section 3 clause (1) of the Excise Regulation clearly renders all fines imposed under that Regulation a part of

(2) (3)

Excise Revenue. Perhaps the draft put up will answer the present requirements

LL 3/11/02

But is it certain that the fines are not being credited away by S-3 cl. 1 at present? There is nothing to show that in the Exc Cases in the S. Advtes letter. The Ch Ct may be asked to report & also give an opinion.

13/11

Draft accepted LL 12/11/02

Typed-Sealed

Issued 13/11/02

The Chief Court was accordingly asked to give their opinion in this office letter No. 233 Sx dated the 15th November 1902 enquiring whether the fines levied and confiscations ordered by Magistrates in Excise cases are not credited according to Section 3, cl. (1) of the Excise Regn. V of 1901 and requesting the favor of the opinion of the Chief Court in the matter.

A reply to the above letter is received in Letter No. 163 11 dated the 11th July 1904 from the Registrar of the

G.R.S. 12]

General and Revenue Secretariat.

File No. 10 of 1902-03

Serial No.

of the Chief Court of Mysore stating that, in the opinion of the Judges, a rule may be prescribed by Govt. that all fines referred to in section 3, cl. (1) of the Excise Regulation should on realisation be credited to Excise Revenue.

The suggestions of the Chief Court are in favor of the draft order, prepared in November 1902, which is therefore submitted for approval.

all 15/7/04. Please put up a Copy of the Govt of India Act on which Regulation no V of 1901 is based.

mulla 15/7/04 The Definition of "Excise Revenue" in Regulation V of 1901 is the same as that of "Abkari Revenue" in the Madras Abkari Act I of 1886.* The rule regarding the credit of fines and Confiscation included in the Definition of Abkari Revenue is given vide 19 & 37 of Appendix P of Civil Account Code Vol II Pages 158 & 163. The principle of classification is that proceeds of fines and Confiscations should be credited to Law & Justice when realized by Judicial Officers and to Excise when realize

Effect Memorandum
Extracts
Extract put up
Regd 15

NOTE—Contn. sheet.

MGCP 3-10 000—19-5-04

G.R.S. 12]

(5)

6

General and Revenue Secretariat.

Ex File No. 10 of 1902-03

Serial No.

Jewan Sahib for orders
&
21.7.904

432/22-7-04.

No: 663-73. of 18th August 1904.

To the Excise Commr, Comptr., Dt Magistrates, & Registrar, Chief Court.

Directs that "Fines & Confiscations" under the Excise Regulation be credited to "Law & Justice" and that the Comptr will intimate to the Excise Commr at the end of each year the realisations under this head with a view to credit the same to the Excise Dept.

NOTE—Contn. sheet.

MGCPB—10,000—19-5-04

Extract from page 758, Civil Account Code, Vol. II.

Major Heads.	Minor Heads.
V Excise. -	Fines, confiscations and miscellaneous (19)

Notes:-

(19)

Proceeds of fines and confiscations should be credited to Law and Justice when realised by Judicial officers and to Excise when realised by Excise officers.

Extract from page 763 ibid

Major Heads	Minor Heads.
XVI A. Law and Justice — Courts of Law.	General fees, fines and forfeitures. (37)

Notes.

(37) Under this head should be taken:—

Magisterial fines.

All fines and confiscations (including Excise confiscations & fines by a Dt. Supt. of Police acting magisterially) imposed & realised by Judl. Officers & all fines and confiscations imposed by Revenue, but realised by Judl. officers (if there be any such cases) shd be taken to this head. Though rewards so against the Revenue head of the Dept. or whose prosecution the fine is imposed.

Ill No (1)

No. 2152
96

From Excise Commissioner's Office
Bangalore Dated 24th October 1902
28

From

P. N. Purnaiya Esqre BA
Excise Commissioner in Mysore

To

H. V. Nanjundayya Esq BA BL
Secretary to Government
General and Revenue Department

Sir,

In submitting herewith copy of letter No 67, dated 20th instant, from the Government Advocate in Mysore, I have the honor to solicit that instructions may be issued to all the Criminal Courts to credit all fines imposed and confiscations ordered under the provisions of the Excise Regulation to the head — "Excise Miscellaneous," in accordance with Section 3 (1) of the said Regulation.

I have the honor to be,
Sir,
your most obedient Servant,

P. N. Purnaiya

Excise Commissioner
in Mysore.

E.99

(1)

OFFICE OF THE
Regd. No. 45-99.
29 OCT. 1902
DEWAN OF MYSORE

190 2

FROM

To

Dated 24th October 1902

Despatched

Received

General No.

No.

Enclosure No.

Submit Copy of Communication from the Government of India and state that instructions may be issued to all the Criminal Courts to credit all fines, improved and confiscations, to the heads prescribed in the Rules under Section 3(1) of the Rules

Office of the Government Advocate
in kupoor

No 67

Dated 20th October 1902.

From

The Government Advocate
in kupoor

To

The Excise Commissioner
in kupoor

Sir,

In reply to your letter No: 1739/622 dated 26/25th September 1902, I have the honor to state that under section 3, Clause 1 of Excise Regulation V of 1902, fines levied under the provisions of the Regulation or any other Law, for the time being in force, relating to liquor, or intoxicating drug, is Excise Revenue, and as such should be credited to the Excise Revenue and not to Law and justice. Fine imposed under the Excise Regulation is of a different nature from that imposed under any other Regulation or Code. Fine is levied under the Excise Regulation with the object of preventing any loss in the Excise Revenue, and as such it should have been in the Consideration of the Legislature to include it in the Excise Revenue to make good the loss sustained by the breach of any of the provisions of the Regulation by the Excise department, in the Excise

income

3

Ibidem.

I have &c

(Signed) S. Ramaswamy Iyer

Govt. Advocate.

"Copy"

Enclosure Communication

in Enquiry.

No. 163/11

Sl No (3) Sl Diary No 152 6

Bangalore 11th July 1904.

From,

V. N. Rajaratna Moodeliar Esquire,
Deputy Chief Court of Mysore.

To,

B. K. Venkatavaradacharyar Esquire,
Secretary to the Government
of Mysore. Genl & Rev Depts.

Sir,

Adverting to your letter No. 233/24.
dated the 15th November 1902, forward
=ing copy of letter dated 24th October
1902 from the Excise Commissioner and
enquiring whether the fines levied and
confiscations ordered by Magistrates
in Excise cases are not credited ac
=cording to Section 3, Clause (1) of the
Excise Regulation V of 1901, and
what is the opinion of the Chief Court

in

in the matter I am directed to state that the practice now prevailing has been ascertained by issuing a Circular to the District Registrars. In some Courts the fines are credited to 'Law and Justice' and 'Confiscations & Sales Miscellaneous', while in other Courts both fines and Confiscations are credited under one head only - either 'Law and Justice' or 'Sales - Miscellaneous.

The Judges consider that it would be well to secure uniformity and I am to suggest that a rule may be prescribed by

free drawback on the
by Government that all fines pre-
-ferred to in Section 3, Clause (5)
of the Excise Regulation should,
on realization be credited to Excise
Revenue -

I have the honor to be,
Sir
Your most Obedient Servant,

Registrar

Registrar.

M.M

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form.)

rule may be prescribed by Govt that all fines refered to in Section 3 (1) of the Excise Regn Should on realisation be credited to "Excise Revenue."

Order thereon No. K.663-73 S.R.18-02 dt 1st August 1904

The Excise Commissioner, the Government Advocate and the Chief Court are of opinion that all fines levied and confiscations ordered under the Excise Regulation Should be credited to "Excise" ~~But~~ The rule in British India regarding the credit of Excise fines and confiscations is given ~~included in the definition of Excise Revenue~~ in Notes 19 and 37 of Appendix P of the Civil Account Code, Volume II. pages 758 and 763.* The principle of classification is that proceeds of fines and confiscations should be credited to "Law and justice" when realised by Judicial officers and to "Excise" when realised by Excise officers. Govt direct that this principle be observed in future.

(*) Transcribed below for reference.

2. The attention of the Excise ~~Regr~~ Commissioner is accordingly drawn to the rule in the Civil Account code as given above, Since however the fines and confiscations in question are "Excise Revenue", the Comptroller will ascertain such realisations, under "Lawand Justice" and intimate to the Excise Commissioner at the end of every year in view to the same being put to the credit of the Excise Department ~~to be~~ and shown in the Annual Excise Administration Report.

26.7.1904

23.VII.04

Offg Secy.

To.

Null 22/7/04

The Excise Commissioner in Mysore
The Comptroller to the Govt of H.H. the Maharaja of Mysore -

All District Magistrates.
The Registrar of the Chief Court of Mysore -

Subd

May this be printed before issue?

29.7.1904

25/7

Sl No(4)

1904-05

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

SEPARATE REVENUE

PROCEEDINGS

Secl
2/9/04

Dated 1st August 1904

No. Fl. 663-73
S. R. 10-02

Directing that in accordance with the principle of classification obtaining in British India, proceeds of fines and confiscations should be credited to "Law and Justice" when realized by Judicial officers and to "Excise" when realized by Excise officers, and that the Comptroller should ascertain and intimate to the Excise Commissioner at the end of every year the realisations under Law and Justice as the fines and confiscations in question are "Excise Revenue."

SBP—6-8-04—200

READ :—

(1) Letter No. 2152-96, dated the 24th October 1902, from the Excise Commissioner in Mysore, submitting a copy of letter No. 67, dated the 20th October 1902, from the Government Advocate in Mysore, and requesting that instructions may be issued to all Criminal Courts to credit all fines imposed and confiscations ordered under the provisions of the Mysore Excise Regulation, 1901, to the head "Excise Miscellaneous" in accordance with Section 3 (1) of the said Regulation.

(2) This office letter No. 233—Ex., dated the 15th November 1902, to the Registrar of the Chief Court of Mysore, forwarding the above letter for the opinion of Chief Court, and enquiring whether the fines levied and confiscations ordered by Magistrates in Excise cases are now at present credited according to Section 3 (1) of the Mysore Excise Regulation.

(3) Letter No. 163—11, dated the 11th July 1904, from the Registrar of the Chief Court of Mysore, stating that there is no uniformity at present in crediting fines and confiscations under the Excise Regulation either to "Law and Justice" or to "Excise Miscellaneous" and that in the opinion of the Judges, a rule may be prescribed by Government that all fines referred to in Section 3 (1) of the Excise Regulation should, on realisation, be credited to "Excise Revenue."

No. FL. 663-73—S. R. 10-02, DATED BANGALORE, 1ST AUGUST 1904.

ORDER THEREON.—The Excise Commissioner, the Government Advocate and the Chief Court are of opinion that all fines levied and confiscations ordered under the Excise Regulation should be credited to "Excise." The rule in British India regarding the credit of Excise fines and confiscations is given in Notes 19 and 37 of Appendix P of the Civil Account Code, Volume II, pages 758 and 763. The principle of classification is that proceeds of fines and confiscations should be credited to "Law and Justice" when realised by Judicial officers and to "Excise" when realised by Excise officers. Government direct that this principle be observed in future.

2. Since, however, the fines and confiscations in question are "Excise Revenue," the Comptroller will ascertain such realisations under "Law and Justice" and intimate to the Excise Commissioner at the end of every year in view to the same being put to the credit of the Excise Department and shown in the Annual Excise Administration Report.

B. K. VENKATAVARADAIYENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Comptroller in Mysore.
All District Magistrates.
The Registrar of the Chief Court of Mysore.

Exd.—G. S.